

Section 2a of the Retailers' Occupation Tax Act provides the requirements in order to obtain a Certificate of Registration. See 86 Ill. Adm. Code 130.701. (This is a GIL).

April 21, 1999

Dear Mr. Xxxxx:

This letter is in response to your letter dated February 15, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

Enclosed are the taxes for the periods shown.

Where can one find Illinois Retailers' Occupation Tax information and law?

On the application there is a place for a phone number. Is that a legal requirement?

On the application there is a place for an address is that a legal requirement? A P.O. box or general delivery OK?

Are there property ownership requirements to be an Illinois retailer, literacy requirements or a filing tax?

I recently had a virus infect my computer that I use to keep my tax records and it destroyed some valuable memory I had along with some tax records. A reasonable person cannot foresee these problems How much money does the courts require a person spend to protect his tax records as a defense against the charges of tax evasion? Even reasonable people can suffer accidents.

The Retailers' Occupation Tax Act, which imposes a tax upon persons engaged in the business of selling tangible personal property at retail, can be found in Chapter 35 of the Illinois Compiled Statutes, Act 120 (35 ILCS 120/1 et seq.). See the enclosed copy of 86 Ill. Adm. Code 130.101 concerning the character and rate of the Retailers' Occupation Tax.

Section 2a of the Retailers' Occupation Tax Act, 35 ILCS 120/2a, provides, in part, that the application for a certificate of registration shall be signed and verified and shall state: (1) The name and social security number of the applicant; (2) the address of his principal place of business; (3) the address of the principal place of business from which he engages in the business of

selling tangible personal property at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property at retail in this State, (4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Retailers' Occupation Tax Act, (5) in the case of a corporation, the name, title, and social security number of each corporate officer, (6) in the case of a limited liability company, the name, social security number, and FEIN number of each manager and member, and (7) such other information as the Department may reasonably require. See also 86 Ill. Adm. Code 130.701, General Information on Obtaining a Certificate of Registration, enclosed.

There are no property ownership or literacy requirements in order to register as an Illinois retailer. If you wish to obtain a copy of the complete Illinois Sales and Use Tax Regulations, please remit a check for \$6.50 to this office, attention Margaret Forth.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte  
Associate Counsel

GR:msk  
Enc.